



State Board of Equalization

News Release

Bill Leonard, Member

2nd District – Sacramento

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Executive Director
www.boe.ca.gov

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Bill Leonard Announces Emergency Relief Available for Taxpayers in Sacramento, Glenn, Butte, Sutter, Yuba, Placer, Yolo, San Francisco, and Kings Counties Due to Rainstorms

Bill Leonard, Member of the Board of Equalization (BOE), today announced that emergency relief is available to those taxpayers and fee payers directly affected by the extreme winds and heavy rainstorms that began January 3 in the counties of Sacramento, Glenn, Butte, Sutter, Yuba, Placer, Yolo, San Francisco, and Kings.

The heavy rains and extreme wind conditions can severely affect individual taxpayers and businesses. Taxpayers affected by the storm may need assistance to file an extension and copies of tax records that may have been lost or damaged in the storms.

Extension for Return Filings

Special relief in the form of a **one-month extension of time to file returns and pay taxes or fees** is available in all of the following BOE administered programs:

Sales and use taxes and special taxes and fees, including environmental fees (ballast water management fee, hazardous substances tax programs, hazardous waste facility fee, hazardous waste disposal fee, hazardous waste generator fee, hazardous waste activity fee, transportable treatment unit fee, environmental fee, occupational lead poisoning prevention fee, electronic waste recycling fee, California tire fee, integrated waste management fee, and water rights fee); excise taxes (alcoholic beverage tax, alternative cigarette tax stamp program (ACTS), California Cigarette and Tobacco Products Licensing Act of 2003, cigarette & tobacco products taxes, emergency telephone users surcharge, energy resources surcharge, natural gas surcharge, and tax on insurers); and fuel taxes (aircraft jet fuel tax, childhood lead poisoning prevention fee, diesel fuel tax, International Fuel Tax Agreement (IFTA), interstate user diesel fuel tax, motor vehicle fuel tax, oil spill response, prevention and administration fees, underground storage tank maintenance fee, and the use fuel tax).

This relief is afforded to any taxpayer or fee payer affected by the extreme winds and heavy rains in the counties of Sacramento, Glenn, Butte, Sutter, Yuba, Placer, Yolo, San Francisco, and Kings who as a result of the storms cannot meet tax filing and payment deadlines. The BOE may also extend the deadline for filings that were delayed by disruption of the normal activities of the United States Postal Service or private mail and freight companies. Taxpayers and fee payers must include with their returns a statement, signed under penalty of perjury, stating the cause for the late filing if requesting an extension for filing returns.

Relief of Interest and Penalties

Relief of interest and penalties may be provided for those persons who are unable to file their returns and pay taxes and fees in a timely manner. This relief may be provided to the programs listed above as well as the insurance tax and the childhood lead poisoning prevention fee.

Taxpayers and fee payers must include with their returns a statement, signed under penalty of perjury, stating the cause for the late filing if requesting relief of interest and penalties.

Please note that the relief program for interstate user tax under the International Fuel Tax Agreement (IFTA) applies to California tax only. To waive interest and penalties for another jurisdiction, the Board of Equalization must receive written approval from the other jurisdiction. For information regarding IFTA, please call the BOE Fuel Taxes Division at 916-322-9669 or call **800-400-7115** and follow the prompts to Fuel Taxes.

Copies of BOE Tax Records Available

Business owners and fee payers needing to obtain copies of BOE tax records, and who were affected by the storms, will be able to receive replacements free of charge. To obtain copies of critically needed tax records on file with the BOE, including prior tax returns, copies of audits, and permit application forms, please call the BOE Taxpayer Records Unit at 916-322-4366.

For more information and forms

The BOE has several forms that may be of assistance. BOE 468, *Request for Extension*, and BOE 27, *Penalty and Interest Relief for Disaster Victims*, are both available on the Internet as fill-in forms at www.boe.ca.gov. For copies of these forms, call: **800-400-7115**.

For more information and to download forms, visit: www.boe.ca.gov

Property Taxes

Unlike sales and fuel taxes - which are collected by the state - property tax is collected at the county level. If taxable property is damaged or destroyed by the rainstorms, the taxpayer may be eligible for property tax relief in the form of reduced assessments due to misfortune or calamity and a deferral of payment of the April 10, 2008 property taxes bill for property without penalties and interest accruing. Applications for this relief are available from and must be filed with the county assessor. Taxpayers with additional questions should contact their county assessor's office.

For a complete list of assessors, visit: <http://www.boe.ca.gov/proptaxes/assessors.htm>.

Bill Leonard, of Sacramento/Ontario, was elected as the Second District Member of the State Board of Equalization in 2002 and reelected in November 2006. Prior to his election, Bill Leonard served in the State Assembly (1978-1988, 1996-2002) and in the State Senate (1988-1996).

The five-member State Board of Equalization (BOE) is a publicly elected tax board. The BOE collects nearly \$53 billion annually in taxes and fees supporting state and local government services. It hears business tax appeals, acts as the appellate body for franchise and personal income tax appeals, and serves a significant role in the assessment and administration of property taxes.

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